

**IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF NEW YORK**

In re: TERRORIST ATTACKS ON
SEPTEMBER 11, 2001

No. 03-MDL-1570
ECF Case

This document relates to:

Ashton v. Al Qaida Islamic Army, No. 02-CV-6977 (RCC)

Barrera v. Al Qaeda Islamic Army, No. 03-CV-7036 (RCC)

Burnett v. Al Baraka Investment & Development Corp., No. 03-CV-5738 (RCC)

Burnett v. Al Baraka Investment & Development Corp., No. 03-CV-9849 (RCC)

Federal Insurance Co. v. Al Qaida, No. 03-CV-6978 (RCC)

Salvo v. Al Qaeda Islamic Army, No. 03-CV-5071 (RCC)

DECLARATION OF MAX HUFFMAN IN SUPPORT OF
DEFENDANT SAUDI HIGH COMMISSION'S MOTION TO DISMISS

I, Max Huffman, hereby swear to the following:

1. I am an attorney licensed to practice in the District of Columbia and an associate with the law firm of Robbins, Russell, Englert, Orseck & Untereiner LLP, counsel to Defendant Saudi High Commission in this case. I make this Declaration in support of Defendant Saudi High Commission's Motion to Dismiss the complaints consolidated in the above-captioned multi-district litigation. I have personal knowledge of and am competent to testify to the facts set forth below.

2. Attached as Exhibit A to this Declaration is a true and correct copy of the Declaration of Saud bin Mohammad Al-Roshood (Al-Roshood Declaration) and Exhibits 1 through 13 to the Declaration. Mr. Al-Roshood is the Director of the Executive Office of the Saudi High Commission. The Al-Roshood Declaration was made at the request of my firm in support of the Motion to Dismiss, and was translated into the English language for submission to this Court.

3. Attached as Exhibit B to this Declaration is a true and correct copy of the Declaration of Abdulaziz H. Al Fahad, a Saudi Arabian lawyer and a licensed Arabic to English translator, attesting to the accuracy of the translation of the Al-Roshood Declaration.

4. Attached as Exhibit C to this Declaration is a true and correct copy of the Declaration of Dr. Mutlib bin Abdullah Al-Nafissa (Al-Nafissa Declaration). Dr. Al-Nafissa is a Saudi Arabian lawyer and a Minister of State in the Kingdom of Saudi Arabia, charged with reviewing all business of a legal nature submitted to the Council of Ministers, the highest governing body in the Kingdom of Saudi Arabia. The Al-Nafissa Declaration was made at the request of my firm in support of the Motion to Dismiss, and was translated into the English language for submission to this Court.

5. Attached as Exhibit D to this Declaration is a true and correct copy of the Declaration of Abdulaziz H. Al Fahad, attesting to the accuracy of the translation of the Al-Nafissa Declaration.

I declare under penalty of perjury that the foregoing is true and correct. Executed on June 25, 2004, in Washington, D.C.

_____/S/ [Max Huffman]_____
Max Huffman

EXHIBIT A

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re: TERRORIST ATTACKS ON
SEPTEMBER 11, 2001

No. 03-MDL-1570
Judge Richard C. Casey

DECLARATION OF SAUD BIN MOHAMMAD AL-ROSHOOD

I, Saud bin Mohammad Al-Roshood, hereby swear to the following:

1. I am the Director of the Executive Office of the Saudi High Commission and have been in this position for eleven years, since the Saudi High Commission was founded. I hold a Bachelors degree in economics from the Imam Mohammad bin Saud University, in Riyadh, Saudi Arabia, and a Masters degree in mathematical and developmental economics from the University of Colorado, in Boulder, Colorado. I have personal knowledge of, and am competent to testify to, the facts set forth in this Declaration. I have reviewed and executed the Declaration in the Arabic language with the understanding that it will be translated into English for submission to the American court.

2. I make this Declaration at the request of United States counsel for the Saudi High Commission. In this Declaration I describe matters of fact that relate to the Saudi High Commission and to the allegations in the complaints filed in this case. I am employed by the Saudi government and have been detailed to the Saudi High Commission. I make this Declaration as part of my duties for the Saudi High Commission.

A. Historical Background

3. The Saudi High Commission was formed for the primary purpose of providing humanitarian aid to Muslims in Bosnia-Herzegovina during and after the Bosnian civil war. The civil war began on March 1, 1992, when Bosnian Serbs, who opposed independence from Yugoslavia in disagreement with Bosnian Croats and Muslims, began firing on civilians in Muslim communities. Bosnia-Herzegovina formally declared independence from Yugoslavia in April 1992, and was admitted into the U.N. a month later. Fierce civil unrest continued among Bosnian Croats (largely followers of the Catholic faith), Bosnian Serbs (largely followers of Orthodox Christianity), and Bosnian Muslims, fighting over the parts of the former Yugoslavia that were not already controlled by Bosnian Serbs. A peace agreement was entered in 1994 between Muslims and Croats, creating the Federation of Bosnia-Herzegovina, but fighting continued between the Federation and Bosnian Serbs. During this time, Slobodan Milosevic – later indicted by the U.N. war crimes tribunal at The Hague for atrocities in Bosnia and Croatia, and for separate atrocities against ethnic Albanians in Kosovo – was the president of neighboring Serbia. The City of Srebrenica, which the U.N. had designated a “safe haven,” and which was protected by the Dutch Army, was the site of a July 1995 massacre when the Serbs killed more than 7,000 Bosnian Muslim men, women and children. Other aggression by Bosnian Serbs

against Bosnian Muslims included efforts systemically to eradicate historical and cultural treasures of the people and their religion. Serb military forces burned the Sarajevo National Library and the Oriental Institute, in which the largest collection of Arabic, Turkish, Persian, and Aljamiado manuscripts in Southeast Europe was destroyed. Forces also attacked the Sarajevo National Museum, numerous mosques, and ancient cities including Picitelj and Mostar.

4. The North Atlantic Treaty Organization (NATO) became involved in the fighting that continued between the Serbs on one side and the Federation of Bosnia-Herzegovina, made up of Muslims and Croats. The United States, under the leadership of President Clinton, was involved in brokering an end to the fighting in 1995, when the Dayton Peace Accord was reached in negotiations at the Wright-Patterson Air Force Base in Dayton, Ohio.

5. During the years of war in Bosnia-Herzegovina, there was much interest within the Kingdom of Saudi Arabia, both among citizens and the government, in supporting charitable projects in Bosnia-Herzegovina. The Kingdom of Saudi Arabia desired to “speak with one voice” as a nation toward Bosnia-Herzegovina. The Saudi High Commission was therefore formed to centralize all charitable giving from the Kingdom to Bosnia-Herzegovina. When formed, the Saudi High Commission was vested with the sole authority to collect and distribute charitable funds in Bosnia.

B. Formation and Structure of the Saudi High Commission

6. The Saudi High Commission was formed in 1993 by Decision No. 17419 of the President of the Council of Ministers of Saudi Arabia, dated 2/12/1412 (1993). The Saudi High Commission was formed for the purpose of providing charitable funds for relief efforts in Bosnia-Herzegovina.

7. The Saudi High Commission is currently, and has been since its inception, headed by His Royal Highness Prince Salman bin Abdulaziz Al Saud, who is the Governor of the Riyadh Province and a member of the Saudi Royal Family. In Decision No. 17419, the President of the Council of Ministers appointed Prince Salman bin Abdulaziz President of the Saudi High Commission. As President, Prince Salman bin Abdulaziz is the head of both the Executive Committee and the Supreme Commission. Prince Salman bin Abdulaziz has filled all of the above-listed roles continuously over the approximately eleven years since the Saudi High Commission was formed.

8. The Executive Committee and the Supreme Commission also include several other government officials and private citizens, each of whom Prince Salman bin Abdulaziz selects to serve. The Executive Committee makes all decisions for the Saudi High Commission regarding the allocation of contributions.

9. Applications for grants and aid are received by Saudi High Commission staff and presented to the Executive Committee for final decision. The Executive Committee makes its grant decisions based on the Kingdom of Saudi Arabia’s foreign policy with respect to Bosnia-

Herzegovina or, in the few instances where relief has been provided in other countries, based on the Kingdom's policy toward those countries.

10. In my role as Director of the Executive Office, I report directly to the head of the Executive Committee and the Supreme Commission. I am a member of the Saudi civil service, employed by the Imam Mohammad bin Saud University and detailed to the Saudi High Commission. The Saudi High Commission is staffed with other civil servant employees of the Kingdom of Saudi Arabia. Many Saudi High Commission staffers are detailed from other government ministries and other administrative organs of the Kingdom of Saudi Arabia. Staffers on detail from other government offices are paid by their respective ministries and administrative organs, rather than by the Saudi High Commission. Other Saudi High Commission staffers are contract employees paid from the Saudi High Commission budget.

11. In recent years, with peace in Bosnia-Herzegovina, the scale of the Saudi High Commission's relief efforts has decreased significantly. The total monetary aid by the Saudi High Commission for the period 1993-2000 was approximately 1,681,000,000 Saudi Riyals, or \$448 million U.S. For each of the years 2001, 2002, and 2003, the total yearly aid was less than 14 million Saudi Riyals (or less than \$4 million U.S. dollars), and has been declining as the need for aid has decreased. When its relief efforts in Bosnia were more active, the Saudi High Commission maintained "Branch Committees," in Riyadh, and in other provinces of the Kingdom of Saudi Arabia. At the present, the Regional Office for Europe is located in Sarajevo, Bosnia, and the Executive Office is in Riyadh.

C. Purpose and Role of the Saudi High Commission

12. The Saudi High Commission has funded a broad range of charitable relief efforts in Bosnia since its inception. Much of the foreign aid given by the Kingdom of Saudi Arabia through the Saudi High Commission has been to support relief for refugees and orphans. In recent years, assistance was given to orphans, widows, and poor families, as well as for the construction and repair of schools, homes, medical centers, and mosques, hundreds of which were destroyed during the war. The Commission either would build the mosques or would finance their construction following approval of local authorities. In one circumstance in 1997 the Saudi High Commission was asked by the Local Election Commission in the municipality of Celic, in Bosnia-Herzegovina, to provide funds for the transportation of voters for a planned local election. A photocopy of the request to provide funds is attached to this Declaration as Exhibit 1. Several times, the Saudi High Commission arranged flights between Sarajevo and Zagreb to transport pilgrims seeking to travel to Mecca. Attached as Exhibit 2 to this Declaration is a letter seeking authorization to conduct the flights in one circumstance in 1994.

13. In an audit conducted by the financial police of the Federal Ministry of Finance of Bosnia-Herzegovina, attached as Exhibit 3 to this Declaration, the auditors concluded that in the years 1998, 1999, 2000, and 2001, the Saudi High Commission expended funds primarily for the following purposes: (1) Construction of the Bihac Academy and construction and improvement of mosques in Bosnia-Herzegovina; (2) building cultural centers in Mostar and Sarajevo; (3)

purchasing medical equipment, medicines, and ambulances for medical institutions, donating surgical materials, and making monetary donations to medical institutions; (4) providing financial support to orphans in Tuzla, Zenica, and Cazin; (5) purchasing products for humanitarian aid; (6) organizing and financing “iftars,” which are evening meals during the Ramadan fast; (7) printing children’s magazines; (8) purchasing equipment, specifically computers; (9) providing scholarships for students studying in Jordan; (10) paying rent, material costs, and other minor costs associated with running a humanitarian organization; and (11) paying salaries of employees of the Saudi High Commission.

14. None of the charitable and foreign aid from the Saudi High Commission was given for “commercial” purposes. No charitable or foreign aid was given with the intent that the Saudi High Commission receive anything in return.

1. Transactions with the U.N. High Commission for Refugees (UNHCR) and the U.N. Educational, Scientific and Cultural Organization (UNESCO)

15. The Saudi High Commission was registered with UNHCR until January 1997, while providing charitable relief in Bosnia-Herzegovina; and in May 1999, at the specific request of UNHCR, the Saudi High Commission extended aid to Kosovo refugees in Bosnia. During the Bosnian civil war, Saudi High Commission employees wore badges of the UNHCR. As an example, attached as Exhibit 4 to this Declaration is a photocopy of a UNHCR badge of a civil engineer employed by the Saudi High Commission. Saudi High Commission employees also traveled within Bosnia on U.N. flights. As an example, attached as Exhibit 5 to this Declaration is a telefacsimile from the United Nations mission in Bosnia to the Saudi High Commission regional office in Bosnia regarding travel arrangements for the same Saudi High Commission employee.

16. Saudi High Commission vehicles in Bosnia-Herzegovina bore UNHCR license plates. A copy of a vehicle registration form issued by UNHCR to the Saudi High Commission is attached to this Declaration as Exhibit 6. As required by the UNHCR, the Saudi High Commission agreed to several conditions on the use of UNHCR-licensed vehicles, including that the vehicles would not be used for commercial purposes. A copy of the signed agreement is attached to this Declaration as Exhibit 7.

17. The Kingdom of Saudi Arabia is a significant government donor to the UNHCR and part of the Kingdom’s support of UNHCR has been through the Saudi High Commission. Attached as Exhibit 8 to this Declaration is a print-out from the Internet website of the UNHCR detailing the donor history of the Kingdom of Saudi Arabia to UNHCR.

18. The Kingdom of Saudi Arabia is also a significant supporter of UNESCO, and this support has been undertaken under the auspices of the Saudi High Commission. Pursuant to a memorandum of understanding, signed by Prince Salman bin Abdulaziz in his role as President of the Saudi High Commission, and by Frederico Mayor, Director General of UNESCO, on July 10, 1996, the Kingdom of Saudi Arabia, through the Saudi High Commission, agreed to provide

\$1 million U.S. to UNESCO projects in Bosnia-Herzegovina. Attached to this Declaration as Exhibit 9 is a copy of a letter from UNESCO providing information for the transfer of funds and a copy of a check from the Saudi High Commission to UNESCO. UNESCO understood that these funds were donated by the Kingdom of Saudi Arabia, through the Saudi High Commission. Attached as Exhibit 10 to this Declaration is a letter by Dr. Colin Kaiser, the UNESCO Representative in Bosnia-Herzegovina, to a staffer at the Saudi High Commission, accompanied by an "Interim Report" on UNESCO's use of funds "donated to UNESCO by the Kingdom of Saudi Arabia." The last grant covered by this \$1 million donation was given on August 13, 2003, to an organization that provides assistance to the blind.

19. At a meeting held in June 1997 at the office of the Saudi High Commission in Sarajevo, Dr. Kaiser from UNESCO, Rok Vogric, the Chief Operational Unit Director of UNESCO, Dr. Abdulaziz S. bin Salamh, the Kingdom of Saudi Arabia's permanent delegate to UNESCO, and Nasser Al Saeed, the Director General of the Saudi High Commission in Europe, reached agreement on specific projects to be undertaken by UNESCO in Bosnia-Herzegovina using funds donated by the Kingdom of Saudi Arabia. These projects included the rebuilding of two schools in the municipality of Sanski Most and rebuilding of the minaret of the mosque in Mostar. Attached as Exhibit 11 to this Declaration is a copy of minutes from the June 1997 meeting. Saudi High Commission funds given to UNESCO were used for other projects as well. Attached as Exhibit 12 to this Declaration is a copy of a telefacsimile from the UNESCO representative in Bosnia-Herzegovina to the Director General of the Saudi High Commission in Europe listing seven projects, including the three projects noted above and four other projects, all of which involved repair work on schools. On another occasion in 1999, funds donated by the Saudi High Commission were used by UNESCO to finance the rehabilitation of a library and the protection of the library's valuable book collection. A telefacsimile and attachment from the UNESCO representative in Bosnia-Herzegovina discussing this project is attached to this Declaration as Exhibit 13.

2. Instrument of Saudi Foreign Policy Regarding Bosnia-Herzegovina

20. The Saudi High Commission evolved into the primary instrument of Saudi foreign policy toward Bosnia-Herzegovina, due largely to the leadership of Prince Salman bin Abdulaziz. Communications between members of the government of the Kingdom of Saudi Arabia regarding Bosnia-Herzegovina have generally been copied to Prince Salman bin Abdulaziz; and communications between the Kingdom of Saudi Arabia and the government of Bosnia-Herzegovina either go through, or are copied to, Prince Salman bin Abdulaziz.

21. The Saudi High Commission's contributions in Bosnia-Herzegovina also have been in the character of foreign aid to the Bosnian government, in addition to the continuing charitable relief. Of the total aid, approximately half was given to the Bosnian government. The Saudi High Commission received, and responded to, dozens of requests for funds from high-level officials of the Bosnian government, including the President of Bosnia-Herzegovina, over the years 1994-1997. In a specific instance, the Saudi High Commission also funded for five years

the lease of premises for a Bosnian embassy in Riyadh, Kingdom of Saudi Arabia, which opened in 1998.

3. Relief Efforts in Egypt and Somalia

22. At the specific direction of the President of the Council of Ministers of Saudi Arabia, the Saudi High Commission also provided charitable and reconstruction relief in Egypt, following an earthquake, and in Somalia, in response to a famine.

23. The relief efforts in Somalia began as a response to the famine that occurred beginning in 1992. The Saudi High Commission also gave funds to be disbursed in accordance with the instructions of a Special Committee formed for Somali relief, presided over by the then-president of the Saudi Red Crescent Society. The Special Committee for Somali relief became subsumed into the Saudi High Commission in 1993.

D. Funding of the Saudi High Commission

24. The largest source of funding for the Saudi High Commission is the treasury of the Kingdom of Saudi Arabia, which has provided approximately 30% of the total funds used and distributed by the Saudi High Commission.

25. The remainder of the funding of the Saudi High Commission is accomplished through the conduct of fund-raising campaigns in accordance with the directives of the President of the Council of Ministers, King Fahd bin Abdulaziz. To that end, the Saudi High Commission engages in specific, government-sanctioned, fundraising activities, including a campaign promoted as the "Campaign of the Custodian of the Two Holy Mosques," referring to the King of Saudi Arabia.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on 26/12/1424 [February 17, 2004] in Riyadh.

_____[signature]_____
Saud bin Mohammad Al-Roshood
Director, Executive Office
Saudi High Commission

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

الرقم :
التاريخ :
المشروعات :



المملكة العربية السعودية
الهيئة العليا لمجمع الشريعة الإسلامية
البوشرية والمهنة
المكتب التنفيذي في الرياض

محكمة الولايات المتحدة الأمريكية
الإقليمية
الإقليم الجنوبي في نيويورك

03 MDL 1570
القاضي ريتشارد سي كيسبي

بشان الهجمات الإرهابية في
11 سبتمبر 2001

بيان سعود بن محمد الرشود

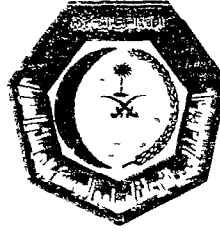
بسم الله الرحمن الرحيم أنا، سعود بن محمد الرشود، بهذا أقسم،

1- أنا مدير المكتب التنفيذي للهيئة السعودية العليا وكان هذا منصبي لمدة إحدى عشرة سنة منذ انشائها. وأنا حاصل على درجة البكالوريوس في الاقتصاد من جامعة الامام محمد بن سعود الإسلامية في الرياض، السعودية، وماجستير في الاقتصاد الرياضي والتنمية الاقتصادية من جامعة كلورادو في بولدر، كلورادو. ولدي معرفة شخصية والمقدرة على الشهادة بخصوص الامور المذكورة في هذا البيان. وقمت بمراجعة هذا البيان باللغة العربية ووقعت عليه وأفهم انه سيتم ترجمته الى اللغة الانجليزية لتقديمه الى المحكمة الامريكية.

2- قمت بإعداد هذا البيان استجابة لطلب المحامي الامريكي للهيئة السعودية العليا. واصف في هذا البيان وقائع تتصل بالهيئة والادعاءات المذكورة في الدعوى المرفوعة. وأنا أعمل في الحكومة السعودية وتمت اعارتي للهيئة السعودية العليا. وأعد هذا البيان كواجب من واجباتي للهيئة السعودية العليا.

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

الرقم :
التاريخ :
المشروعات :

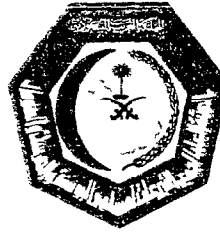


المملكة العربية السعودية
الهيئة العليا لمتابعة النزاعات المسلحة
البوسنية والهرسكية
المكتب التنفيذي / الرياض

أ - خلفية تاريخية

3- تم انشاء الهيئة السعودية العليا وغرضها الرئيس تقديم العون الانساني للمسلمين في البوسنة والهرسك خلال الحرب الاهلية البوسنية وبعدها. بدأت الحرب الاهلية في الاول من مارس 1992 عندما قام صرب البوسنة والذين كانوا يعارضون الاستقلال عن يوغسلافيا مخالفين في ذلك الكروات البوسنيين والمسلمين بإطلاق النار على المدنيين المسلمين. وقامت البوسنة والهرسك بإعلان استقلالها رسميا عن يوغسلافيا في ابريل 1992 وقبلت في الأمم المتحدة بعد ذلك بشهر واحد. واستمرت القلاقل الاهلية الشرسة بين الكروات البوسنيين (يتبع اغلبهم الكاثوليكية) والصرب البوسنيين (اكثرهم يتبع المسيحية الارثوذكسية) ومسلمي البوسنة، للسيطرة على اجزاء يوغسلافيا السابقة والتي لم تكن تحت سيطرة صرب البوسنة. وتم ابرام معاهدة سلام في 1994 بين المسلمين والكروات، وانشاء اتحاد البوسنة والهرسك، الا ان القتال استمر بين الاتحاد وصرب البوسنة. وكان يرأس صربيا المجاورة في ذلك الوقت سلوبودان ميلوسفيتش، الذي إتهمته لاحقا محكمة جرائم الحرب التابعة للامم المتحدة في لاهاي بارتكاب مذابح في البوسنة وكرواتيا وارتكاب مذابح اخرى ضد الالبان في كوسوفو. وشهدت مدينة سبريتسا، والتي أعلنتها الأمم المتحدة منطقة آمنة تحت حماية الجيش الهولندي، مذبحه في عام 1995 عندما قتل الصرب اكثر من 7000 من الرجال والنساء والأطفال المسلمين. وشمل عدوان الصرب ضد المسلمين البوسنيين محاولة استئصال وبصورة منظمة الخزائن التاريخية والثقافية للمسلمين ودينهم. وقامت القوات العسكرية الصربية بحرق مكتبة سارييفو الوطنية والمعهد الشرقي، والذي نجم عنه تدمير اكبر مجموعة في جنوب شرق اوربا من المخطوطات العربية والتركية والفارسية واليمادو. كما قامت القوات بالهجوم على متحف سارييفو الوطني وعديد من المساجد والمدن التاريخية بما في ذلك بجيلي وموستانار.

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



المملكة العربية السعودية
الهيئة العليا لجمع التبرعات الخيرية
البوسنية والهرسكية
المكتب التنفيذي بالرياض

الرقم :
التاريخ :
المشروعات :

4- تدخلت منظمة معاهدة شمال الاطلسي (ناتو) في القتال المستمر بين الصرب من ناحية، وبين اتحاد البوسنة والهرسك المكون من المسلمين والكروات. وبقيادة الرئيس كلينتون، قامت الولايات المتحدة بالتوسط في انتهاء القتال في عام 1995، عندما تم ابرام اتفاق ديتون للسلام نتيجة للمفاوضات التي جرت في قاعدة رايت باترسون الجوية في ديتون بولاية اوهايو.

5- خلال سنوات الحرب في البوسنة والهرسك، كان هناك اهتمام كبير في المملكة العربية السعودية، حكومة وشعبا، في مساندة المشاريع الخيرية في البوسنة والهرسك. ورغبت المملكة في ان تتكلم "بصوت واحد" كبلد تجاه البوسنة والهرسك. لذلك تم انشاء الهيئة السعودية العليا لتوحيد جميع التبرعات الخيرية من المملكة للبوسنة. وعند انشاء الهيئة السعودية العليا اعطيت لوحدها السلطة لجمع التبرعات وصرفها في البوسنة.

ب- انشاء الهيئة السعودية العليا وبنيتها

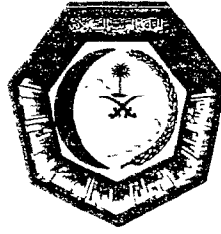
6- تم انشاء الهيئة السعودية العليا في 1993 بقرار من رئيس مجلس الوزراء في المملكة العربية السعودية، القرار رقم 17419 وتاريخ 1412/12/2 (1993). وأنشئت الهيئة السعودية العليا من اجل تقديم الاموال الخيرية لاغراض الاغاثة في البوسنة والهرسك.

7- ويرأس الهيئة السعودية العليا حاليا ومنذ انشائها صاحب السمو الملكي الامير سلمان بن عبدالعزيز آل سعود، امير منطقة الرياض واحد افراد الاسرة الملكية السعودية. وقام رئيس مجلس الوزراء في قراره رقم 17419 بتعيين الامير سلمان بن عبدالعزيز رئيسا للهيئة السعودية العليا. وبصفته رئيسا، يرأس الامير سلمان بن عبدالعزيز اللجنة التنفيذية والهيئة

الرقم :

التاريخ :

المشروعات :



المملكة العربية السعودية
الهيئة العليا للبحوث والدراسات
البشرية والهرسك
المكتب التنفيذي / الرياض

العليا. وقام الامير سلمان بن عبدالعزيز بهذه الادوار بصفة مستمرة خلال مايقارب إحدى عشرة سنة منذ إنشاء الهيئة السعودية العليا.

8- وتشمل عضوية اللجنة التنفيذية والهيئة العليا مجموعة من موظفي الحكومة وافرادا من القطاع الخاص، قام الامير سلمان بن عبدالعزيز باختيار كل واحد منهم. وتقوم اللجنة التنفيذية باتخاذ كافة قرارات الهيئة السعودية العليا بخصوص توزيع المعونات.

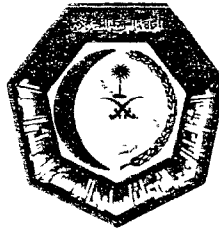
9- يستقبل موظفو الهيئة السعودية العليا جميع طلبات التبرع والمساعدة ويتم تقديمها للجنة التنفيذية لاتخاذ القرار النهائي حيالها. وتتخذ اللجنة التنفيذية قراراتها بمنح المساعدة بناءا على متطلبات السياسة الخارجية السعودية حيال البوسنة والهرسك أو سياسات المملكة بالنسبة للدول الاخرى في الحالات التي قدمت فيها الاغاثة لبلدان أخرى.

10- وفي مهمني كمدير للمكتب التنفيذي، فإنني أرتبط مباشرة برئيس الهيئة العليا ورئيس اللجنة التنفيذية. وانا موظف في الخدمة المدنية السعودية، واعمل لدى جامعة الامام محمد بن سعود الاسلامية واعرت للعمل في الهيئة السعودية العليا. كما يعمل في الهيئة السعودية العليا موظفون آخرون من الخدمة المدنية العاملين في حكومة المملكة العربية السعودية. وعديد من العاملين في الهيئة السعودية العليا معارون من وزارات ودوائر حكومية سعودية إدارية أخرى. ويستلم الموظفون المعارون من الجهات الحكومية الاخرى رواتبهم من الوزارات او الدوائر التي اعارتهم وليس من الهيئة السعودية العليا. وهناك موظفون آخرون تتعاقد معهم الهيئة السعودية العليا تدفع الهيئة رواتبهم من ميزانيتها.

11- في السنوات الأخيرة، ومع السلام في البوسنة والهرسك، فقد انخفضت جهود الهيئة السعودية العليا الاغاثية بشكل ملموس. ويبلغ مجموع

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المساعدات المالية التي صرفتها الهيئة السعودية العليا لفترة 1993-2000 حوالي 1,681,000,000 ريال سعودي أو 448 مليون دولار أمريكي. ولكل سنة من السنوات 2001 و 2002 و 2003، فقد بلغ إجمالي المساعدات السنوية اقل من 14 مليون ريال سعودي (أو اقل من 4 ملايين دولارات أمريكية) ومستمر في الانخفاض لتقلص الحاجة للمساعدات. وعندما كانت جهود الهيئة السعودية العليا الاغاثية أكثر نشاطا، كان لها "مكاتب فرعية" في الرياض ومناطق المملكة الاخرى. ويوجد لها حاليا مكتب إقليمي لأوروبا في ساريفو في البوسنة والمكتب التنفيذي في الرياض.

ج- هدف الهيئة السعودية العليا ودورها

12- قامت الهيئة السعودية العليا منذ انشائها بتمويل أنواع متعددة من اعمال الاغاثة الخيرية في البوسنة. والكثير من المساعدات الخارجية التي منحتها المملكة العربية السعودية عن طريق الهيئة السعودية العليا كانت لغرض اغاثة اللاجئين والأيتام. وفي السنوات الأخيرة كانت المساعدات تقدم للأيتام والأرامل والأسر الفقيرة وكذلك تمويل بناء وترميم المدارس والمساكن والمراكز الصحية والمساجد التي هدم منها المئات وقت الحرب. وكانت الهيئة السعودية العليا تقوم ببناء المساجد أو تمويل بنائها عندما تتم موافقة السلطات المحلية على ذلك. وفي إحدى الحالات في 1997 طلبت لجنة الانتخابات المحلية في بلدة جيلتش في البوسنة والهرسك من الهيئة السعودية العليا تقديم اموال لنقل الناخبين من اجل انتخابات محلية مقررة. ملحق رقم 1 لهذا البيان يشمل صورة من طلب تقديم المال. وفي حالات عديدة قامت الهيئة السعودية العليا بترتيب رحلات جوية بين ساريفو وزغرب لنقل الحجاج الذين يرغبون السفر الى مكة. ملحق رقم 2 لهذا البيان يشمل خطابا بطلب الاذن لقيام الرحلات الجوية في إحدى هذه الحالات في 1994.

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13- وفي تدقيق مالي قامت بإجرائه الشرطة المالية التابعة لوزارة المالية الفدرالية في البوسنة والهرسك، والمشفوع في ملحق رقم 3 لهذا البيان، وصل المدققون الى النتيجة انه بالنسبة للأعوام 1998 و 1999 و 2000 و 2001 قامت الهيئة السعودية العليا بصرف مبالغ بصفة رئيسة على: (1) بناء اكااديمية بياتش وبناء وتحسين مساجد البوسنة والهرسك، (2) بناء مراكز ثقافية في موستر وسرايفو، (3) شراء الاجهزة الطبية والادوية وسيارات الاسعاف للمراكز الطبية والتبرع بمواد جراحية وتقديم التبرعات المالية للمراكز الطبية، (4) تقديم الدعم المالي للأيتام في توزلا وزينتسا وكازين، (5) شراء منتجات للمساعدات الانسانية، (6) تنظيم وتمويل موائد الافطار وهي وجبات مسائية أثناء صوم رمضان، (7) طباعة مجلات الاطفال، (8) شراء اجهزة وبالتحديد كمبيوترات، (9) اعطاء منح دراسية لطلبة يدرسون في الاردن، (10) دفع الاجار وتكلفة المواد والتكاليف البسيطة الاخرى المتعلقة بتشغيل منظمة إنسانية، (11) دفع رواتب موظفي الهيئة السعودية العليا.

14- لم تمنح اي من المساعدات الخيرية والخارجية لاغراض "تجارية". ولم تمنح اي مساعدة خيرية او خارجية بقصد ان تحصل الهيئة السعودية العليا على اي شئ في المقابل.

1- المعاملات مع المفوضية السامية للأمم المتحدة لشؤون اللاجئين (المفوضية) و منظمة الامم المتحدة للتربية والعلوم والثقافة (يونيسكو)

15- سجلت الهيئة السعودية العليا مع المفوضية حتى يناير 1997 أثناء تقديمها للإغاثة الخيرية في البوسنة والهرسك. وفي مايو 1999 وبناء على طلب صريح من المفوضية قامت الهيئة السعودية العليا بتقديم العون للاجئين الكوسوفيين في البوسنة. وخلال الحرب البوسنية الاهلية، حمل موظفو

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الهيئة السعودية العليا شاركت المفوضية. وعلى سبيل المثال، في الملحق 4 لهذا البيان صورة شارة المفوضية لمهندس مدني موظف لدى الهيئة السعودية العليا. كما تنقل موظفو الهيئة السعودية العليا داخل البوسنة على الرحلات الجوية للامم المتحدة. ومثال على ذلك، في الملحق 5 لهذا البيان فاكس من بعثة الامم المتحدة في البوسنة لمكتب الهيئة السعودية العليا الإقليمي في البوسنة بخصوص ترتيبات سفر نفس موظف الهيئة السعودية العليا.

16- حملت سيارات الهيئة السعودية العليا في البوسنة والهرسك لوحات المفوضية. ومرفق صورة لاستمارة سيارة صادرة من المفوضية للهيئة السعودية العليا في الملحق رقم 6 لهذا البيان. ووافقت الهيئة السعودية العليا على عدة شروط طلبتها المفوضية بخصوص استعمال السيارات التي ترخصها المفوضية، بما في ذلك عدم استعمال السيارات لأغراض تجارية. ومرفق بهذا البيان صورة من الاتفاق الموقع في الملحق 7.

17- تعتبر المملكة العربية السعودية مانحاً حكومياً مهماً للمفوضية ويتم إيصال جزء من الدعم عن طريق الهيئة السعودية العليا. ومرفق في الملحق 8 لهذا البيان نسخة من موقع الانترنت التابع للمفوضية يفصل تاريخ دعم المملكة العربية السعودية للمفوضية.

18- كما ان المملكة العربية السعودية داعم مهم لليونسكو، ويتم هذا الدعم برعاية الهيئة السعودية العليا. وحسب مذكرة تفاهم موقعة من الامير سلمان بن عبدالعزيز بصفته رئيساً للهيئة السعودية العليا وفرديكو ميور، المدير العام لليونسكو، في 10 يوليو 1996، وافقت المملكة العربية السعودية، من خلال الهيئة السعودية العليا، على تقديم مليون دولار امريكي الى مشاريع اليونسكو في البوسنة والهرسك. مرفق بهذا البيان في الملحق 9 نسخة لرسالة من اليونسكو تشمل معلومات عن تحويل المبالغ ونسخة من شيك من

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الهيئة السعودية العليا لليونسكو. وفهمت اليونسكو بان المبالغ تم التبرع بها من المملكة العربية السعودية من خلال الهيئة السعودية العليا. مرفق في الملحق 10 لهذا البيان رسالة من د. كولن كيسر، ممثل اليونسكو لدى البوسنة والهرسك، ل أحد موظفي الهيئة السعودية العليا، مرفقا معها "تقرير مبدئي" عن استعمال اليونسكو للاموال التي "تبرعت بها المملكة العربية السعودية لليونسكو". وفي 13 أغسطس 2003 صرفت آخر منحة من مبلغ المليون دولار المتبرع به لمنظمة تقدم الاعون للمكفوفين.

19- في اجتماع عقد في يونيو 1997 في مكتب الهيئة السعودية العليا في سراييفو، بين د. كيسر من اليونسكو وروك فوغريش مدير وحدة التشغيل لليونسكو و د. عبدالعزيز بن سلمه، ممثل المملكة الدائم لدى اليونسكو، وناصر السعيد، المدير العام للهيئة السعودية العليا في اوروبا، توصل المجتمعون الى اتفاق بخصوص مشاريع معينة تقوم بتنفيذها اليونسكو في البوسنة والهرسك مستعملة اموالا تبرعت بها المملكة العربية السعودية. واشتملت هذه المشاريع اعادة بناء مدرستين في بلدة سانسكي موست واعادة بناء منارة مسجد موستار. ومرفق في الملحق 11 لهذا البيان نسخة من محضر اجتماع يونيو 1997. كما استعملت المبالغ التي اعطتها الهيئة السعودية العليا لليونسكو لاغراض اخرى. مرفق في الملحق 12 لهذا البيان نسخة من فاكس من ممثل اليونسكو لدى البوسنة والهرسك الى المدير العام للهيئة السعودية العليا في اوروبا لقائمة بسبعة مشاريع، من بينها ثلاثة تمت مناقشتها في اجتماع يونيو 1997 والعمل في اربع مدارس اخرى، كلها عبارة عن أعمال ترميم للمدارس. وفي مناسبة اخرى في 1999، استعملت اليونسكو مبالغ تبرعت بها الهيئة السعودية العليا لتمويل اعادة تاهيل مكتبة وحماية موجودات المكتبة من الكتب الثمينة. مرفق في الملحق 13 هذا البيان فاكس ومشفوعها من ممثل اليونسكو في البوسنة والهرسك يناقش هذا المشروع.

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2- اداة السياسة الخارجية السعودية المتعلقة بالبوسنة والهرسك

20- تطورت الهيئة السعودية العليا لتصبح الاداة الرئيسة للسياسة الخارجية السعودية تجاه البوسنة والهرسك، الى حد كبير بسبب قيادة الامير سلمان بن عبدالعزيز. ويزود الامير سلمان بن عبدالعزيز بصفة عامة بنسخ من الاتصالات بين اعضاء الحكومة السعودية الخاصة بالبوسنة والهرسك كما تتم الاتصالات بين الحكومة السعودية وحكومة البوسنة والهرسك اما عن طريق الامير سلمان بن عبدالعزيز او يتم تزويده بنسخة منها.

21- تتميز مساهمات الهيئة السعودية العليا للبوسنة والهرسك بانها مساعدات خارجية للحكومة البوسنية بالاضافة الى استمرار الاغاثة الخيرية. وتصل نسبة المدفوع للحكومة البوسنية الى نصف المساعدات الممنوحة. واستلمت الهيئة السعودية العليا ودفعت عشرات الطلبات للاموال من كبار المسؤولين في الحكومة البوسنية، بما فيهم رئيس البوسنة والهرسك، خلال سنوات 1994-1997. وفي مثال محدد، قامت الهيئة السعودية العليا ايضا بتمويل استئجار سفارة للبوسنة في الرياض في المملكة العربية السعودية لمدة خمس سنوات.

3- جهود الاغاثة في مصر والصومال

22- استجابة لتوجيه محدد لرئيس مجلس الوزراء في السعودية، قامت الهيئة السعودية العليا ايضا بتقديم الاغاثة الخيرية لمصر ولإعادة الاعمار، بعد حصول زلزال فيها، والى الصومال لمكافحة المجاعة.

23- بدأت جهود الاغاثة في الصومال لمكافحة المجاعة التي حصلت في اوائل عام 1992. كما قدمت الهيئة السعودية العليا مبالغ يتم صرفها طبقا لتوصيات اللجنة الخاصة المنشأة لاغاثة الصومال، والتي ترأسها رئيس

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جمعية الهلال الاحمر السعودي آنذاك. وادخلت اللجنة الخاصة لاغاثة الصومال في الهيئة السعودية العليا في 1993.

د- تمويل الهيئة السعودية العليا

24- تمثل خزينة المملكة العربية السعودية اكبر مصدر لتمويل الهيئة السعودية العليا والتي قدمت مايقرب من 30% من اجمالي المبالغ التي استعملتها وصرفتها الهيئة السعودية العليا.

25- يحصل باقي تمويل الهيئة السعودية العليا عن طريق اجراء حملات لجمع التبرعات طبقا لتوجيهات رئيس مجلس الوزراء، الملك فهد بن عبدالعزيز، كما هو مبين في الامر السامي الذي انشأ الهيئة. ولذلك تقوم الهيئة السعودية العليا بإقامة أنشطة محددة لجمع التبرعات بموافقة حكومية، بمافي ذلك حملة تم الترويج لها بأنها "حملة خادم الحرمين الشريفين" اشارة الى ملك المملكة العربية السعودية.

أعلن وانا عرضة لعقوبات الشهادة زورا بموجب انظمة الولايات المتحدة الامريكية بان ما سبق صحيح وسليم. تم التوقيع هذا اليوم الموافق ١١/١٢/١٤٢٥ هـ في

مدينة الرياض

سعود بن محمد الرشود
مدير المكتب التنفيذي
الهيئة السعودية العليا

EXHIBIT 1



Organisation for Security and Cooperation in Europe

Mission to Bosnia and Herzegovina

Regional Centre Tuzla

Studentski centar, ul. Velika Vlahovica 77, 78 000 Tuzla

Telephone: +387 78 250 070 Local: +387 78 250 414 5

Fax: +387 78 250 464

Sat. tel: 00871 682 322 279

TO: Nassir Al-Saeed, General Director Saudi High Commission

cc: Nasredin Ablibahaker, Director Tuzla Office

071. 444. 075

FROM: Alec Wargo, II Senior Democratisation Officer Tuzla

SUBJECT: Voter Movement in the Celic-Koraj area

DATE: 04.09.97

PAGES: - 2 - (including this cover)

I am attaching a request from the Celic municipality re: transport needs for the 13-14 September elections. The movements and numbers of persons involved are outlined in the attached program and budget. As lead agency for elections in BiH, we are particularly concerned with the issue of safe and orderly transport of cross-IEBI voters on polling day.

On 02 September OSCE convened a meeting between the local election commissions of Celic (Federation) and Lopare (RS- responsible for Koraj). It was agreed at the meeting that the RS would ensure the security of the voters. However, it was also concluded that it would best serve the interest of all parties if the 1,000-odd voters were to move in an orderly fashion by bus. The Celic municipality have thus re-doubled their efforts to find available funding for busses. OSCE and the local parties will be attending a final meeting to cement a cross-IEBI security plan with EUCR, DUFF, UNHCR and the RS and Fed. Interior Ministries on 05 September in Celic.

If you should have any question regarding this project do not hesitate to call me at the above number. Thank you for your attention.

Regards,

Alec Wargo, II

تم الرد على

Bosnia and Herzegovina
Federation of BiH
Canton of Tuzla-Podrinje
Municipality of Celic
Local Election Commission

No: 01-1-80/97
Celic, 21.08.1997

OSCE Field Office
ORASJE

Subject: Request for covering the
expenses regarding the upcoming
elections on the area of
Municipality of Celic

Based on the consultations with the OSCE staff from FO Orasje, regarding the upcoming elections, we concluded that there is a need for covering the transportation of the voters from the residence place to the polling station, concerning our road communication, distance and the spreading of the residence places of the voters on our areas as you already know.

That is why we suggest you to approve us the financial aid for covering the expenses for voters' transportation follows:

1. Based on the voters' registration from Koraj, that decided to vote in person in Koraj, according to the evidenced information there are 947 of those who are currently living in municipality of Celic as refugees plus 401 voter wanting to vote in person from other places in CTP Tuzla. And next those voters that will vote in person in Koraj, according to the evidence of the registered voters for in person we have the voters from area of Brcko, where is also necessary to ensure the transportation for 40 of them.

According to this information, it is necessary to ensure the transportation of the voters with the buses for Koraj-voting in person 27 routes by 50 voters, and one route for Brcko by 40 voters. For the needs of transportation of the voters from the area of municipality of Celic to the polling station in Celic, it is necessary to ensure 6 routes- departures, from the area of Blumac 2 to Celic, from the area of Veljno Selo, Vrazje, Brnjik and Ratkovic 4 routes of four departures.

The expenses of fuel and bus repariments according to the estimation of LEC for the polling days will be.....

4 950 -DEM

Media announcing of the elections according to the estimation by LEC will be somewhere around

1 500 -DEM

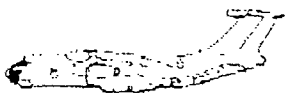
Total need for supplying the elections estimated by the LEC will be 6 450 -DEM.

We kindly ask you to take that under consideration all the facts mentioned above, and to approve all the requirements so the elections would go successfully.

Best regards

LEC President

EXHIBIT 2



ATLANT



ATLANT/DOVE AVIATION SERVICES

10730 Weymouth Lane Studio City, CA 91604 U.S.A.
 PHONE : 385 41 452 630 FAX : 385 41 452 630

UNPROFOR

Att. : Air Operations Manager.
 Mr. Neil McMillan

VIA TELEFAX 041 729 620

Subj : REQUEST FOR SLOT ALLOCATION - FLIGHT ATG 614.

Zagreb, 28th of May 1994

Dear Sir,

Our company has been contracted for the return flights of pilgrims from Zagreb to Sarajevo on behalf of the Saudi High Commission for Assistance to Bosnia and Hercegovina, under UNPROFOR auspices, on 31st of May 1994.

Please find our request on behalf of the Saudi High Commission for allocation of the two required slots in the Sarajevo Airlift on 31st of May.

These timings are in accordance with planned arrival of passengers from Mekka on Saudi Air B-747 on 31st of May at estimated 0630 local time.

Find below flight details and requested schedule (slots) :

Flight Number : ATG 614
 Aircraft type : Ilyushin IL-76MD, special pax configuration
 Registration : UR 76614
 Operator : ATLANT-SV, Simferopol, Ukraine.

Requested schedule (local times) :

	ZAGREB	SARAJEVO	ZAGREB	SLOT
ATG 614	0915 945	1030/1100	1215	J (JULIET)
	1430 ¹⁵	1545/1615	1730	TI (TANGO-ONE)

Your urgent attention to this matter would be appreciated.

Yours sincerely,

EXHIBIT 3

Bosnia and Herzegovina
Federation of Bosnia and Herzegovina
Federal Ministry of Finance
Financial Police
SARAJEVO

الوئاء لى المظلفه بى راجه
دفا تروحيات الرشيه

Sarajevo, 13 November 2002
Number: FP-414-415-06-11/02

MINUTES

About the audit performed at the Foreign Humanitarian Organization "Saudi High Commission Relief FOR – High Saudi Committee" for Assistance to BiH, based in Sarajevo, Samira Fraste bb Street

The audit has been performed by the following inspectors:

Halilovic Fahir – official identification number 415, and
Hasic Hasan - official identification number 414

The audit has been performed in accordance with the articles number 9 to 18 of the Law on Financial Police ("Official Gazette of Federation of BiH", number 2/95).

The audit started at 10 a.m. on 18 February 2002, in the case of the financial inspection of the available documents on acquisition and expenditures of funds, at the Foreign Humanitarian Organization "Saudi High Commission Relief FOR – High Saudi Committee" for Assistance to Bosnia and Herzegovina, based in Sarajevo, Samira Fraste bb Street, and refers to the period from 1 January to 31 December 2001 inclusive.

The Minutes about this audit performed were drafted in the premises of the Financial Police of the Federation of BiH in Sarajevo.

The persons responsible for regularity of business performance, which was the subject of this audit, were:

- Sejh Naser A.O. Al-Saeed, Director General, and
- Abdul-Rahman I. M. Al-Rashed. Deputy Director General

The final findings of the audit are as follows:

I GENERAL DATA

Following a request submitted by the International Association Saudi High Commission Relief FOR – High Saudi Committee from Saudi Arabia, the High Sarajevo Court made its Decision number R-IV-29/93 on 29 October 1993, and it was by this Decision that the Association was registered with the Court concerned under the name "Saudi High Commission Relief FOR-High Saudi Committee (in Bosnian: "Visoki saudijski komitet"). According to the same Decision, the Headquarters of the International Association is in Sarajevo, Marsala Tita 35 Street.

Within its regular procedure, the Court found that all legislative necessities for registration of the association concerned had been met, and, in accordance with the articles 12 and 13 of the Law on Citizens' Associations it made the Decision on Registration of the Association in the Court Register.

According to the Court's Decision concerned, the objectives and tasks of the International Association Saudi High Commission Relief FOR – High Saudi Committee based in Sarajevo are:

- to provide food, clothing, shoes, medicine and other humanitarian aid articles to the war victims, children without parents, the old and to other citizens of the Republic of Bosnia and Herzegovina who need help,
- to procure writings, printing, publishing and free-of charge distribution of reports, magazines, books, leaflets, brochures and other documents with religious content,
- to provide humanitarian aid and services to the Islamic Community of the Republic of Bosnia and Herzegovina,
- to provide financial aid
- to build and support the construction and operation of school centers, schools, hospitals, clinics, companies and similar institutions, dry up or water the land, as well as to undertake other activities in order to meet, directly or indirectly, the needs of the poor, refugees, residents, as well as those of natural disasters' victims,
- to organise, facilitate or participate in the organization of meetings, speakers' platforms, lectures and exhibitions, as well as to perform other public events in accordance with the law,
- to improve, initiate or organise research or experimental works and publish results of these researches, and
- to employ necessary experts and support staff required by the Office's operational needs

With reference to the Court's Decision concerned, the persons authorized to represent the International Association Saudi High Commission Relief FOR – High Saudi Committee, based in Sarajevo are Farhan Bin Sibani Aloosori and Saleh Bin Kohd Alhutian.

The enlisted objectives and tasks of the International Association Saudi High Commission Relief FOR, based in Sarajevo, were broadened by the High Sarajevo Court by its Decision number: R-IV-29/93 of 30 March 1995, in the sense that it entitled the Association a possibility to organize and manage courses aimed at education and gaining special knowledge in the fields of foreign languages and IT (i.e. Information technology).

The High Court in Sarajevo passed its Decision number: R-IV-29/93 on 11 November 1995 that changed its earlier Decision number: R-IV-29/93 of 29 October 1993, so that the latter Decision now reads:

The Humanitarian Organization Saudi High Commission Relief FOR – High Saudi Committee for Assistance to Bosnia and Herzegovina, with its Main Office in Sarajevo, is registered with this Court to have:

- a) Main Office based in Sarajevo, Branilaca grada 20 Street,
- b) Branch Office based in Tuzla, Mije Kerosevica 20 Street,
- c) Branch Office based in Zenica, Zmaja od Bosne 56 Street,
- d) Branch Office based in Mostar, Marsala Tita bb Street.

The High Court in Sarajevo made the Decision number: R-IV-29/93 on 1 October 1996 that changes its previous Decision number: R-IV-29/93 from 29 October 1993, so that it now reads:

Humanitarian Organization Saudi High Commission Relief FOR-High Saudi Committee for Assistance to BiH is registered in the Humanitarian Organizations' Register maintained with this Court, to have the following offices:

- a) Regional office for Europe, based in Sarajevo, Marsala Tita 10 Street,
- b) Branch Office in Zenica (for the area of Zenica-Doboj Canton), based in Zenica, Zmaja od Bosne 56 Street,
- c) Branch Office in Mostar (for Hercegovina-Neretva Canton), based in Mostar, Marsala Tita bb Street and

With reference to the Court's Decision concerned, the persons authorized to represent the Saudi High Commission Relief FOR – High Saudi Committee for Assistance to B&H are:

- a) Regional Office for Europe, based in Sarajevo:
 - Sejh Nasser A.O. Al-Saeed, Director General,
 - Abdul-Rahman I. M. Al-Rashed, Deputy Director General
- b) for Tuzla office – Khalid Ahmed Al-Ghamdi, Director
- c) for Zenica office – Hussamedin Glalib Hamzi, Director,
- d) for Mostar office - Jusug B. Rahman, Director, and
- e) for Bihac office – Abdul Aziz Ben Salih Al-Saeed, Director.

According to the article 18 of the Law on Humanitarian Work and Humanitarian Organizations ("The Official Gazette of the Federation of BiH", number: 35/98), resolving, upon request of the Humanitarian Organization Saudi High Commission Relief FOR BiH, Federal Ministry of Social Affairs, Displaced Persons and Refugees, made the Decision number: 06-35-555-1/99 on 22 March 1999 that registers the Humanitarian Organization Saudi High Commission Relief FOR BiH in the Register of this Ministry. The registration was done under the number R2-I-116/99, Book 1st of the Register.

This Decision contains the program tasks and objectives of the Humanitarian Organization Saudi High Commission FOR BiH.

With reference to the Decision concerned, the person authorized to represent the humanitarian organization Saudi High Commission Relief FOR BiH is Nasser A.O. Al-Saed. Following the Decision of the Federal Ministry of Social Affairs, Displaced Persons and Refugees, number: 05-4-35-401/01 of 22 January 2001, passed upon a request for registration of changes in the Registry of Humanitarian Organisations, submitted by the Humanitarian Organization Saudi High Commission Relief FOR BiH, Clause 1 of the Decision number: 06-35-555-1/99 of 22 March 1999, have been changed, so that it now reads:

The Humanitarian Organization Saudi High Commission Relief FOR BiH – High Saudi Committee for Assistance to Bosnia and Herzegovina from the Kingdom of Saudi Arabia, Riyadh is registered in the Register of Foreign Humanitarian Organizations, with the Office in Sarajevo, Samira Fraste bb Street (Cultural Center "King Fahd").

On 21 April 1995 in Sarajevo the Contract number: D-134/95 was reached on opening a foreign currency bank account between:

1. BH Bank d.d. Sarajevo and
2. Saudi High Commission Relief for Assistance to Bosnia and Herzegovina,

And following this Contract the Bank opens, under the name of the User, the foreign currency bank account number: 71401-1547500, for reasons of usage of the foreign currency paid on the basis of grant.

According to the Contract concerned, the person authorized to manage resources at the foreign currency account is Khaled A. Alukeili from Saudi Arabia, who holds the passport number 556911.

Following a request of the International Association Saudi High Commission Relief FOR BiH to be allowed to open an account, a contract was made in Sarajevo on 2 August 1996 on opening and using a foreign currency account by a non-resident client between:

1. BH Bank d.d. Sarajevo and
 2. High Saudi Committee – Regional Office for Europe,
- by which the Bank, in its Main Office in Sarajevo, opens and puts into operation a foreign currency account number: 71500-6100019741 under the name of the Owner of the account.

The Saudi High Commission For BiH forwarded on 24 September 1996 a request number: 36/96 to BH Bank d.d. Sarajevo that seeks from the Bank opening, to meet the needs of the Association, of an account for the Saudi High Commission, Sarajevo number 2. Following this request, a contract on opening and using the foreign currency account by a non-resident client – a foreign person was made in Sarajevo on 18 September 1996 between:

1. BH Bank d.d. Sarajevo and
2. High Saudi Committee - Regional Office for Europe,

by which the Bank, in its Main Office in Sarajevo, opens and puts into operation a foreign currency account number: 71500-6100020037 under the name of the Owner of the account. On 17 February 1999 in Sarajevo, a contract number 05-0-1474/99 was made on usage of a foreign currency account of a non-resident client – a foreign person between:

1. Bussines Bank Sarajevo d.d. Sarajevo and
2. High Saudi Committee – Regional Office for Europe,

by which the Bank, in its Main Office in Sarajevo, opens and puts into operation a foreign currency account number: 5030251-0000009 under the name of the Owner of the account. According to this Contract, the authorized persons for the account number: 5030251-0000009 are:

1. Nasser A.O. Saeed, Director General of the Saudi High Committee for Europe Regional Office, and
2. AbdulWahab A.N. Al Shaibi, Deputy Director General, ibid.

According to the Law on Modifications and Amendments of the Law on Domestic Payment Transactions ("The Official Gazette of the Federation of BiH", number: 40/99),

1. Commerce Bank ("Privredna banka") Sarajevo d.d. Sarajevo and
2. High Saudi Committee – Regional Office for Europe,

Made, on 16 January 2001, a contract number: 297/001 on performance of all actions related to the Domestic Payment Transactions, by which the Bank, on the basis of the documentation submitted to it by the Client, opened a Client account number: 1011010000295498, for the purposes of the domestic payment transactions.

The Contract concerned regulates mutual rights and obligations between the Client and the Bank in performing the domestic payment transactions in Bosnia and Herzegovina.

In addition to the enlisted contracts, the Humanitarian Organization Saudi High Commission for BiH made on 1 June 2001 the following contracts with the Raiffeisen Bank d.d. Bosnia and Herzegovina:

- a) Contract number: 607/dev/01 on opening of a non-resident account between: Raiffeisen bank d.d. Sarajevo (Bank) and Saudi High Commission 1 (Client) by which the Bank opens for the Client an account number: 502025000-03000607 for transactions in DM, an account number: 502021000-03000607 for transactions in KM, and an account number: 502026000-03000607 which would register all related transactions in the country and abroad,
- b) Contract number: 608/dev/01 on opening of a non-resident account between: Raiffeisen Bank d.d. Sarajevo (Bank) and Saudi High Commission 2 (Client), by which the Bank opens for the Client an account number: 502025000-03000608 for transactions in DM, an account number : 502021000-03000608 for transactions in KM, and an account number: 502026000-03000608 which would register all related transactions in the country and abroad and
- c) Contract number: 609/dev/01 on opening of a non-resident account between: Raiffeisen Bank d.d. Sarajevo (Bank) and Saudi High Commission 3 (Client), by which the Bank opens for the Client an account number: 502025000-03000609 for transactions in DM, an account number: 502021000-03000609 for transactions in KM, and an account number: 502026000-03000609 which would register all relational transactions in the country and abroad.

These contracts also regulate other mutual rights and obligations between the Bank and the Client.

On 30 August 2001 the Humanitarian Organization Saudi High Commission for BiH submitted a request to Volksbank BH d.d. Sarajevo to open its non-resident account with the Bank.

On the same day a contract number: 0808/01 was reached in Sarajevo between:

1. Volksbank BH d.d. Sarajevo, Fra Anđela Zvizdovića 1 Street and
2. Saudi High Commission Relief for BiH,

by which the Bank, in its Main Office in Sarajevo, opens and puts into operation a foreign currency account number: 503022/5/6015116 under the name of the Owner of the account. This Contract also regulates other mutual rights and obligations between the Bank and the Client.

II INSPECTION OF THE AVAILABLE DOCUMENTATION ON FUNDS, TRANSFERRED TO THE ACCOUNTS OF THE HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION RELIEF FOR BIH, OPENED WITH COMMERCE BANK (PRIVREDNA BANKA) DD SARAJEVO, B-H BANK SARAJEVO AND OF THE AVAILABLE DOCUMENTATION ON EXPENDITURE IN THE PERIOD FROM 1998 TO 2001 INCLUSIVE

In the procedure of the inspection of the available documentation on financial operation, as well as of fund raising and expenditure of the Humanitarian Organization Saudi High Commission Relief for BiH from the Kingdom of Saudi Arabia, based in Sarajevo, Samira Fraste bb Street, for the period from 1998 to 2001 inclusive, it has been established that this organization is not in a possession of structured bussines books demanded under the Law on Accountancy ("The Official Gazette of FBiH", number: 5/95 and 12/98), and in connection with the Code of Accountancy Principles and Standards ("Official Gazette of FBiH", number: 5/95, 50/98 and 52/98), the required business books being as follows:

- the main book, diary and
- analytical records, treasury and other support books,

as well as that it had not been making the annual, or semi-annual accounting records, or financial reports (Balance of accounts and Balance of Achievements) for the period concerned.

In addition to this, in the procedure of inspection and investigation it was found that the Humanitarian Organization Saudi High Commission Relief for BiH from the Kingdom of Saudi Arabia, based in Sarajevo, had not been performing harmonization of accounting of funds and obligations to sources of funds with the actual status that is being determined by drawing up an inventory, following the regulations of article 23 of the Law on Accountancy ("The Official Gazzette of FBiH", number: 2/95 and 12/98).

Having in mind the above said, and in accordance with article 7, Clause 1, paragraph 15, article 9, clause 1, paragraph 5 and article 25, clause 2 of the Law on Financial Police ("The Official Gazette of FBiH", number: 2/95) and articles 218 to 220 of the Law on Administrative Procedure ("The Official Gazette of FBiH" number: 2798 and 48/99), on 23 May 2002, a Decision number: FP – 415-414-Z-06/02 was issued to the Humanitarian Organization, which orders the Humanitarian Organization to, within 15 days from the Decision is presented to it, provides the following:

1. To make, on the basis of its accounting documents, chronological and systematic records of business events and changes for the period from 1 January 1998 to be concluded with 31 December 2001, in accordance with the account plan determined by the Accounting Standards ("The Official Gazette of FBiH", number: 5/95, 50/98 and 52/98), and in connection with the regulations of article 7 of the Law on Accountancy ("The Official Gazette of FBiH", number: 2/95 and 12/98),
2. To provide inventory – descriptive lists of funds and obligations related to the sources of funds on 31 December 1998, 31 December 1999, 31 December 2000 and 31 December 2001, in accordance with the regulations of article 23 of the Law on Accountancy ("The Official Gazette of FBiH", number: 2/95 and 12/98),
3. To make, on the basis of chronological and systematic evidence of the initiated business events and changes for the period from 1 January 1999, to be concluded

with 31 December 2001 from Clause One of this Decision, as well as on the basis of the inventory-descriptive lists from Clause 2 of this Decision, the accounting records, or financial reports in the form of synthetic and financial-value related reports about the situation and achievements in the business operation of the Humanitarian Organization (Balance of Accounts and Balance of Achievements), for the fiscal years: 1998, 1999, 2000 and 2001 inclusive, according to article 15 of the Law on Accountancy, and

4. To, upon the completion of the tasks requested by this Decision, submit the requested documentation and evidence to the Financial Police of the Federation of Bosnia and Herzegovina at Marsala Tita 62/III Street, Sarajevo.

The Humanitarian Organization "Saudi High Commission Relief for BiH" from the Kingdom of Saudi Arabia, based in Sarajevo, submitted through its official representative, an Request to the Financial Police on 25 May, asking for a four-month extension of the deadline in order to perform the requested tasks. This extension was needed by the Saudi High Commission Relief FOR BiH to procure the relevant financial documentation from the Kingdom of Saudi Arabia.

In connection to this Request of the Humanitarian Organization "Saudi High Commission Relief for BiH" from the Kingdom of Saudi Arabia, based in Sarajevo, made with reference to the Decision number: FP-415-414-Z-06/02 of the Financial Police, the Chief Inspector of the Financial Police of FBiH made, on 28 May 2002, an Act number: 011-556/02-1, by which the deadline given in the Decision to the Humanitarian Organization is extended for 15 additional days, i.e. he set a new deadline to be respected for completion of the requested tasks to be 1 July 2002.

The Humanitarian Organization "Saudi High Commission Relief for BiH", from the Kingdom of Saudi Arabia, based in Sarajevo, submitted a request to the Financial Police of the Federation of BiH, on 30 June 2002, asking again for the extension of the deadline requested by the Decision concerned, to be set to 31 July 2002.

Taking the wide scope of the tasks requested into account, i.e. the remarks from the request stating that the documentation needed for fulfillment of the these tasks is located in Saudi Arabia, and in accordance with the article 5 of the Law on Financial Police ("The Official Gazette of FBiH", number: 2/95) and articles 218 to 220 of the Law on Administrative Procedure ("The Official Gazette of FBiH", number: 2798 and 48/99), the Chief Inspector of the Financial Police of FBiH made a Decision number: 011-556/02-3, on 1 July 2002, by which the deadline from the previous Decision is extended until 31 July 2002.

Following the completion of the requests of the Decision, the inspection and investigation started on fund raising and expenditures at this humanitarian organization for the period from 1998 to 2001 inclusive. In connection with the inspection and investigation, the following findings have been made:

1998

Upon examination of the available documentation and evidence as well as of the Gross Balance for 1998 and the analytical cards of the account:

- 10300009 – Foreign currency account – GBP (opened with BH Bank, dd, Sarajevo),
- 10300000 – Transitional account dd Sarajevo,
- 10328000 – Foreign currency account – DM (opened with BH Bank, dd, Sarajevo),
- 1038400 – Foreign currency account – USA (opened with BH Bank, dd, Sarajevo)
- and
- 10200000 – Treasury,

it was found that through these accounts the overall transactions amounted to 25,747.884,77 DM (the overall amount paid to these accounts – (Debit side), or 25,266.503.02 DM (overall amount taken from the said accounts – Credit side) and that, through the treasury of the humanitarian organization, the overall transactions amounted to 9, 247.752, 13 DM (the overall amount paid to the treasury of the organization – Debit side) or 9, 213.598,13 DM (the overall amount taken from the treasury of the humanitarian organization – Credit side).

The funds had been paid to the accounts opened with the enlisted banks from the Main Office of the Saudi High Commission Relief from Saudi Arabia, and these funds, according to the available documentation and evidence, had been spent for following purposes:

- construction of Bihac Academy, Cultural Centre in Mostar and construction and improvement of mosques in the territory of BiH,
- purchasing of medical equipment and medicines for medical institutions and ambulances,
- salary payment for employees of the humanitarian organization,
- financial support to the children without parents in Tuzla, Zenica and Cazin,
- purchasing of products for humanitarian aid,
- organizing and financing of iftars (i.e. evening meals during the Ramadan fast),
- support to residents and donations of surgery materials,
- printing of children's magazines,
- purchasing of equipment – computers,
- donations to medical institutions,
- scholarships for the students in Jordan,
- purchasing of carpets for mosques,
- reimbursement of rents, material costs and other minor costs within the regular activities of the humanitarian organization.

Upon examination of the available documentation and evidence it was established that the funds were taken in cash to the safe of the humanitarian organization and that these funds had been spent for the following purposes:

- payment in cash to companies employed for drawing up plans, constructing and supervising the construction of mosques, the Academy in Bihac and the Cultural Centre in Mostar as well as for refurbishment of houses and mosques,
- salaries, material costs, rents, PTT services, utilities,
- storage fees,
- travel costs,
- donations to the Islamic Community of B&H, health institutions and hospitals and to the residents of B&H,
- support to orphan children,
- costs of Kurban, Ifar, Bayram and Hajj,
- support to refugees, and other small expenditure.

The Review of the non-cash and cash expenditures with description of each item is given separately in the following tables:

- REVIEW OF TRANSACTIONS (INFLOW AND OUTFLOW) OF FUNDS AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION; SAUDI ARABIA; BASED IN SARAJEVO THROUGH THE ACCOUNT (BY BANKS AND PORTIONS OF ACCOUNTS) FOR 1998 AND
- REVIEW OF TREASURY TRANSACTIONS (CASH PAYMENTS IN AND OUT) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION, SAUDI ARABIA, BASED IN SARAJEVO FOR 1998.

1999

Upon examination of the available documentation and evidence as well as of the Gross Balance for 1999 and analytical cards of the account:

- 10310000 – transitional account,
- 10328009 – Foreign currency account – DM (opened with PBS Bank, dd, Sarajevo),
- 10328900 – Foreign currency account – DM (opened with BH Bank, dd, Sarajevo),
- 10328901 – Foreign currency account – DM (opened with BH Bank, dd, Sarajevo),
- 10338009 – Foreign currency account – ITL, (opened with PBS Bank, dd, Sarajevo),
- 10384009 – Foreign currency account – USD (opened with PBS Bank, dd, Sarajevo),
- 10384900 – Foreign currency account – USD (opened with BH Bank, dd, Sarajevo)

- 10397809 – foreign currency account – EUR (opened with PBS Bank, dd, Sarajevo) and
- 10200000- Treasury,

it was found that through these accounts the overall transactions amounted to 19,716.476,45 DM (the overall amount transferred to these accounts – Debit side) or 19,317.532,15 DM (the overall amount taken from these accounts – Credit side) and the Treasury of the humanitarian organization transactions amounted to 5,159.243,00 DM (the overall amount transferred to the Treasury of the humanitarian organization – Debit side) or 4,769.923,99 DM (the overall amount taken from the Treasury of the humanitarian organization – Credit side).

The funds had been paid to the accounts at the enlisted banks from the Main Office of the Saudi High Commission from Saudi Arabia, and these funds had been used, according to the available documentation, for the following purposes:

- payment in cash to companies employed for drawing up plans, constructing and overseeing of constructing of mosques as well as improvement of mosques and houses,
- reimbursement for rent and storage,
- donations to residents and medical treatments,
- printing of educational books for children and literature for family library,
- donations to health institutions,
- purchasing medical equipment and medicines,
- purchasing equipment for drivers' park,
- preparations of ifars,
- donations for medical treatment of residents and
- payment of petty cash invoices.

Upon examination of the available documentation and evidence it was found that the funds taken in cash from the accounts in the Treasury of the humanitarian organization had been spent for the following:

- payments in cash to companies for services of drawing up plans, constructing and supervising the constructing of mosques, cultural centres in Mostar, Bihac and Sarajevo, as well as for refurbishment of mosques and houses,
- salaries, material costs, rents, PTT services, utilities,
- storage costs,
- travel costs,
- donations to health institutions, hospitals and residents,
- scholarships for the students in Jordan,
- donations and support to children without parents,
- reimbursement of costs for Kurban, Ifars, Bayram and Hajj,
- reimbursement of costs of printing and children's education,
- support to refugees, and other minor expenditure and grants.

The Review of the non-cash and cash expenditures with description of each item is given separately in the following tables:

- REVIEW OF FINANCIAL TRANSACTIONS (INFLOW AND OUTFLOW) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION; SAUDI ARABIA, BASED IN SARAJEVO THROUGH ACCOUNT (BY BANKS AND PORTIONS OF ACCOUNTS) FOR 1999 AND
- REVIEW OF TREASURY TRANSACTIONS (CASH PAYMENTS IN AND OUT) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION, SAUDI ARABIA, BASED IN SARAJEVO FOR 1999

Upon examination of the available documentation and evidence as well as of the Gross Balance for 2000 and analytical cards of the account:

- 10310000 – Transitional account,
- 10328900 – Foreign currency account – DM (opened with PBS Bank, dd, Sarajevo,
- 10328902 – Foreign currency account for children without parents – DM (opened with BH Bank, dd, Sarajevo),
- 10384900 – Foreign currency account – USD, (opened with PBS Bank, dd, Sarajevo,
- 10384902 – Foreign currency account for children without parents – USD, (opened with BH Bank, dd, Sarajevo),
- 10397890 – Foreign currency account – EUR, (opened with PBS Bank, dd, Sarajevo,
- 10200000 – Foreign currency treasury and
- 10210000 – treasury for children without parents,

it was found that through these accounts the overall transactions amounted to 46,666.441,04 DM (the overall amount transferred to these accounts – Debit side) or 45,702.399,82 DM (the overall amount taken from these accounts – Credit side) and at the Treasury of the humanitarian organization (Foreign currency and the one for children without parents) – the overall transactions amounted to 7,457.359,32 DM (the overall amount transferred to the treasuries of the humanitarian organization – Debit side, out of which 5,837.350,37 DM was paid to the Foreign Currency Treasury and 1,620.008,95 DM to the Treasury for Children Without Parents) or 7,202.066,22 DM (the overall amount taken from the treasuries of the humanitarian organization – Credit side, out of which 5,584.456,86 DM was disbursed through the Foreign Currency Treasury and 1,620.008,95 through the Treasury for Children without Parents).

The funds had been paid to the accounts at the enlisted banks by the Main Office of the Saudi High Commission from Saudi Arabia, and these funds had been used, according to the available documentation and evidence, for the following purposes:

- construction of the Cultural Centre in Sarajevo, the Academy in Bihac, and the construction and refurbishment of mosques and houses in the territory of BiH,
- reimbursement of hotel costs on the occasion of opening of the Cultural Centre "King Fahd" in Sarajevo,
- purchase of medicines for outpatient medical facilities,
- grants to residents for their medical treatment,
- printing of books for family library
- reconstruction of apartments and offices,
- purchase of equipment and furniture for the Cultural Centre "King Fahd",
- organizational costs of the opening ceremony of the "King Fahd" Cultural Centre,
- grants to schools,
- support to children without parents paid through special installments - account for children without parents in the Bank
- reimbursement for rent, material costs and other small expenditure within the regular activities of the humanitarian organization,

Upon examination of the available documentation and evidence it was found that the funds taken in cash from the accounts in the Treasury of the humanitarian organization had been spent for the following purpose:

- cash payments to companies employed to supervise the construction of mosques, refurbishment of mosques and houses in the territory of BiH,
- salaries, material costs, rents, PTT services, utilities,
- storage fees,
- travel costs, advertising and representation,
- grants to the Islamic Community, health institutions, hospitals and residents,
- reimbursement related to kurbans, iftars, and Ramadan,

- costs of education and printing of books,
- payment for voluntary warehouse work, and other minor expenditure.

Cash payments for children without parents had been done through the Treasury for Children without Parents.

The Review of the non-cash and cash expenditures with description of each item is given separately in the following tables:

- REVIEW OF FINANCIAL TRANSACTIONS (INFLOW AND OUTFLOW) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION, SAUDI ARABIA, BASED IN SARAJEVO THROUGH ACCOUNT (BY BANKS AND PORTIONS OF ACCOUNTS) FOR 2000 AND
- REVIEW OF TREASURY TRANSACTIONS (CASH PAYMENTS IN AND OUT) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION, SAUDI ARABIA, BASED IN SARAJEVO FOR 2000.

2001

Upon examination of the available documentation and evidence as well as of the Gross Balance for 2001 and analytical cards of the account:

- 10310000 – Transitional account,
- 10328001 – Foreign currency account – DM (opened with Raifaisen Bank, Sarajevo),
- 10328002 – Foreign currency account – DM (opened with Volksbank, Sarajevo),
- 10328003 – Foreign currency account – DM (opened with Volksbank, Sarajevo),
- 10328004 – Foreign currency account – DM (opened with Volksbank, dd, Sarajevo),
- 10328900 – Foreign currency account – DM
- 10328901 – Foreign currency account for children without parents – DM (opened with BH Bank, dd, Sarajevo),
- 10328902 – Foreign currency account – Children without parents, (opened with PBS Bank, dd, Sarajevo),
- 10384001 – Foreign currency account – USD, (opened with Raifaissen bank, dd, Sarajevo),
- 10384002 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),
- 10384003 – Foreign currency account – USD, (opened with Volksbank, dd, Sarajevo),
- 10384004 – Foreign currency account – USD, (opened with Volksbank, dd, Sarajevo),
- 10384900 – Foreign currency account – USD, (opened with Volksbank, dd, Sarajevo),
- 10384901 – Foreign currency account – USD, (opened with Volksbank, dd, Sarajevo),
- 10384902 – Foreign currency account – USD, Children without parents (opened with Volksbank, dd, Sarajevo),
- 10397801 – Foreign currency account – EUR, (opened with Raifaissen bank, dd, Sarajevo),
- 10397802 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),
- 10397803 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),
- 10397804 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),
- 10397890 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),
- 10397901 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),

- 10397902 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarjevo),

it was found that through these accounts the overall transactions amounted to 17,683.258,88 DM (the overall amount transferred to these accounts – Debit side) or 17,039.293,86 DM (the overall amount taken from these accounts – Credit side) and through the Treasury of the humanitarian organization (Foreign currency and the one for children without parents) the overall transactions amounted to 3,725.169,61 DM (the overall amount paid to the treasuries of the humanitarian organization – Debit side, out of which 1,988.620,98 DM had been paid to SHC treasury, 198.549,65 DM to Centre treasury and 1,537.998,98 DM to Treasury for children without parents) or 3,096.816,86 DM (the overall amount taken from the treasuries of the humanitarian organization – Credit side, out of which 1,382.538,37 DM had been disbursed through the SHC treasury, 196.306,02 DM through the Centre treasury and 1,517.972,41 DM through the treasury for children without parents).

The funds had been paid to the accounts at the enlisted banks by the Main Office of the Saudi High Commission from Saudi Arabia, and these funds had been used, according to the available documentation and evidence, for the in following purposes:

- constructing and equipping of the Cultural Centre in Bugojno, refurbishment of the mosques in Visoko, Gracanica, Bihac, Kiseljak, Bugojno, Ilidza, Gorazde and Mostar,
- central heating system installation in schools in Travnik and Bugojno,
- car renting for the opening of the Centre in Bugojno,
- purchase of medical equipment and materials,
- printing of family library,
- cash payments to children without parents in Bihac,
- storage fees,
- purchase of computer equipment,
- purchase of vehicles and a cleaning machines for the Cultural Centre "King Fahd" in Sarajevo,
- purchase of heating oil, and other material costs.

Upon examination of the available documentation and evidence it was found that the funds taken in cash from the accounts at the Treasury of the humanitarian organization had been spent for the following:

- salaries, material costs, rentals, PTT services, utilities,
- storage,
- equipping the Centre for chemo dialysis,
- equipping the Cultural centre with electrical materials,
- payment of kurbans,
- one-off aid to residents according to the available lists,
- printing of books,
- equipping of the Academy in Bihac according to the petty cash invoices,
- renting the house for quests,
- presents and money transfers for children without parents in Bugojno,

Cash payments for children without parents had been paid through treasury for children without parents.

The Review of the non-cash and cash expenditures with description of each item is given separately in the following tables:

- REVIEW OF FINANCIAL TRANSACTIONS (INFLOW AND OUTFLOW) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION, SAUDI ARABIA, BASED IN SARAJEVO THROUGH ACCOUNT (BY BANKS AND PORTIONS OF ACCOUNTS) FOR 2001 AND
- REVIEW OF TREASURY TRANSACTIONS (CASH PAYMENTS IN AND OUT) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION, SAUDI ARABIA, BASED IN SARAJEVO FOR 2001.

During the inspection of the allocations of cash expenditure it was found that the foreign humanitarian organization, for the purposes of project investment, project design services, construction and supervision (construction and refurbishment of mosques, cultural centres, houses, academies and other buildings), was paying in cash the suppliers of these services through its treasury and in the overall amounts annually, as it is listed in the following table of suppliers:

Number	COMPANY TITLE	DISBURSED
(see the original list at pages 15 and 16 of the original Minutes in Bosnian)		

Legal advice: These minutes can be objected with the Chief Inspector of the Financial Police of FBiH, within maximum 7 days from the day the minutes are received by the addressee, through the Financial Police of FBiH, Marsala Tita 62/II Street.

In accordance with article 7, clause 1, paragraph 3 of the Law on Federal Administrative Taxes and Rates of the Federal Administrative Taxes ("The Official Gazette of FBiH", number: 6/98 and 8/2000), you are free from paying the Federal Administrative taxes.

The Control was completed on 13 November 2002 at 15:30 p.m..

Inspectors:

Halilovic Fahir (signed)

Hasic Hasan (signed)

EXHIBIT 4

عناية السيد
صلاح عبد القادر



HCR UNHCR UNHCR UNHCR UNHCR

UNHCR

United Nations High Commissioner for Refugees



OPERATIONAL ASSESSMENT STAFF

ID Card No. OAS 44638

Name: Hussain O. JILANI

Title: Civil Engineer

Signed: S H C

United Nations

07-0196

Unit

DIRECTOR

Signed

[Signature]

EXHIBIT 5

UNITED NATIONS
 United Nations Mission in Bosnia and Herzegovina
 Mission des Nations Unies en Bosnie-Herzégovine
 Sarajevo

MILITARY LIAISON CELL

FACSIMILE

TO:	SAUDI HIGH COMM RELIEF	DATE: 6 AUG 96
FAX No:	444 075	No of pages incl this:
FROM:	SMLO/UNMIBH HQ/SARAJEVO	
SUBJECT:	RESERVATION FOR MR. HUSSAIN ON UNFLIGHT	
REFERENCE(S):	YOR MESSAGE 6 AUG 96	

TEXT

1. UNFORTUNATELY THERE IS ONLY ONE UNFLIGHT BETWEEN SARAJEVO AND ZAGREB ON THURSDAYS.
2. THE THURSDAYS FLIGHT DEPARTS SARAJEVO FOR ZAGREB 1100 HRS.
3. PLS CONFIRM IF MR. HUSSAIN YIPFIY IS INTERESTING TO TRAVEL BY THE UNFLIGHT MENTIONED IN PARAGRAPH 2 ABOVE.
4. POINT OF CONTACT:
 MAJ GAARDER (UNMIBH HQ) EXT 6085.
5. REGARDS

31

EXHIBIT 6



CROATIA OSIGURANJE d.d. ZAGREB
Zagreb, Savska c. 41
Filijala ZAGREB
41000 ZAGREB
Trg bana J. Jelačića 13, tel. 460-111

MPJ

Zastupstvo 0101

Pribavljač 2709970363706

Ranija pol.

POLICA OSIGURANJA OD AUTOMOBILSKJE ODGOVORNOSTI

Dat. uplate br. 014606549262
10.03.1995.

01 46 0654926 2

UGOVARATELJ/OSIGURANIK

Matični broj

SAUDI HIGH COMMISSION MISLIJA U R. HRVATSKOJ

Adresa

SESVETSKI KRALJEVAC, KOBILJAČKA 102

OSIGURANO VOZILO:

Vrst i namjena

INOZEMNA REGISTRACIJA

UNHCR 1548

Grupa prem. 0815

Marka TOYOTA

Broj šasije HZT800020102

Teh. kar.

Osigurana svota po štetnom događaju: Za stvari 4.000.000, za osobe 8.000.000 kn

Početak osiguranja 10.03.1995. u 11 sati istek 09.03.1996. u 11 sati

Premija dospijeva na naplatu svake godine

OBRACUNATA PREMIJA:

I. Premija AO premijski stupanj bonus malus

PREMIJA ZA OSIGURANJE OD AO (A) DO 365 DANA

2.984,09 kn

1. Doplaci

2. Popusti

II. Osiguranje djelomičnog auto-kaska prema Pravilima za
osiguranje automobilske kaska AK-91 st. 1. čl. 17.
kombinacija

III. Osiguranje vozača i 6 putnika od posljedica nesretnog slučaja

uz osiguranu svotu po osobi za slučaj smrti 200.000,00 kn

trajni invaliditet 400.000,00 kn 774,00 kn

UKUPNA PREMIJA 3.758,09 kn

POREZ

UKUPNO ZA NAPLATU 3.758,09 kn

Premija obračunata do 09.03.1996.

Datum izdavanja police 10.03.1995., ZAGREB

Ovjetri osiguranja su sastavni dio ugovora i uručeni su ugovaratelju!

UGOVARATELJ,

ZAGREB